

**For Immediate Release**  
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## **California's Largest Sales Tax Delinquencies for Third Quarter 2010**

### *Top 250 Largest Delinquent Sales and Use Tax Accounts over \$100,000 Posted Online*

The California State Board of Equalization (BOE) today announced the list of California's largest unpaid sales and use tax delinquencies has been updated at [www.boe.ca.gov](http://www.boe.ca.gov). The BOE replaced 22 names on its list of debtors. Those added to the list have delinquencies totaling \$23 million in sales tax owed.

Since January 1, 2007, the BOE is mandated by state law to post online a list of the largest 250 tax delinquencies of more than \$100,000 in tax after notifying the debtors that their tax liabilities will be disclosed to the public. The taxpayers identified to be listed are notified 30 days before their information is posted. Vice Chair Jerome Horton authored the legislation (AB 1418, 2006) that created this state law when he was a member of the California State Assembly.

Since the inception of this program, 30 qualifying taxpayers whose account balances represent a total of \$30 million in sales and use tax liabilities have come forward to take care of their debts. Of the \$30 million in liabilities, \$4 million has been collected to date. The debts have been taken care of in the following ways: 20 through installment payment agreements and 10 by making payment in full. The list, updated quarterly, currently includes debtors with \$333 million in tax liabilities. Of that amount, \$74 million in liabilities are jointly owed by more than one taxpayer on the list. Tax liabilities under appeal, litigation, or bankruptcy proceedings are not included.

Below is a list of the 22 newly added businesses and the \$23 million in sales and use tax delinquencies.

For a complete list of the 250 largest sales and use tax debtors in California that owe a total of \$333 million in tax liabilities, visit [www.boe.ca.gov/cgi-bin/deliq.cgi](http://www.boe.ca.gov/cgi-bin/deliq.cgi).

<b><u>Registered Business Name</u></b>	<b><u>Doing Business As (DBA)</u></b>	<b><u>City/State</u></b>	<b><u>Liability Amount Due</u></b>
SHAWN GLENN SILVER		BEVERLY HILLS. CA	\$3,003,090.00
D AND L WIRELESS INC	WIRELESS CITI	GARDEN GROVE. CA	\$2,139,160.00
TONY SEINIGER		SANTA ROSA. CA	\$1,233,954.00
AIMAN & CELENA ENTERPRISES INC	PRE OWNED AUTO SALES	NORTH HILLS. CA	\$1,212,878.00
MALIBU MASONRY SUPPLY INC.		MALIBU. CA	\$1,067,652.00
METRO BORDER LLC	ON THE BORDER MEXICAN GRILL	LAGUNA NIGUEL. CA	\$1,012,252.00
IBRAHIM A ALARRABIYYAT AND BASSAM AHMED QURAN	LOW COST SMOKE SHOP	PHELAN. CA	\$987,997.00
CARGO VANS ONLY.NET INC.		RESEDA. CA	\$913,253.00
KEN CRANE'S HOME ENT, INC.		HAWTHORNE. CA	\$907,716.00
SO CAL COLLECTIBLES, INC.		COSTA MESA. CA	\$902,271.00

CALIFORNIA GAS STATION LLC	VALERO	TRACY. CA	\$893,634.00
CHF EXPRESS LLC		VENTURA. CA	\$840,293.00
ESPECTRO CORPORATION	ALL BRAND WINDOWS	SAN LEANDRO. CA	\$838,199.00
KHURSHID ALAM KHAN	BEST BUY CIGARETTES	LAS VEGAS, NV	\$834,061.00
POOL & SPA OUTLET, INC.		LOMA LINDA. CA	\$829,482.00
BLOCK 5,INC	ZAKI AM/PM	CANOGA PARK. CA	\$798,158.00
AMERICAN COMMUNICATIONS CORP.		SAN DIEGO. CA	\$793,213.00
DULCE M SANDOVAL MANZO	CANDY'S AUTO SALES	LOS ANGELES. CA	\$782,490.00
ALL ABOUT	ALL BRAND WINDOWS & FASHIONS	PLEASANTON. CA	\$779,374.00
GIII FREEDOM LLC		GRANADA HILLS. CA	\$701,209.00
RIGOBERTO PENA	PENA AUTO SALES	BRENTWOOD. CA	\$697,422.00
SOBRECK LLC	CARINO'S	LAGUNA NIGUEL. CA	\$666,592.00
<b>TOTAL</b>			<b>\$22,834,350.00</b>

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$48 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit [www.taxes.ca.gov](http://www.taxes.ca.gov).

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